

FISCAL NOTE

HB 260 - SB 323

February 22, 2005

SUMMARY OF BILL: Reduces the occupational privilege tax from \$400 to \$200 for county attorneys.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures - \$50,000 One-Time
Decrease State Revenues - \$20,000

Assumptions:

- Current occupational privilege tax is \$400.
- Tennessee County Attorneys Association lists 100 employees as county attorneys in Tennessee.
- Estimated decrease in state revenues from reducing the occupational privilege tax by \$200 for county attorneys is \$20,000 (100 attorneys X \$200 = \$20,000).
- Estimated one-time state expenditures of \$50,000 for new form development, software modifications, and programming changes.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White".

James W. White, Executive Director